

Application No.: 09/899,994
Amendment under 37 CFR 1.116
Reply to Office Action dated January 27, 2005
May 27, 2005

AMENDMENTS TO THE CLAIMS

Please substitute the following claims for the pending claims with the same numbers respectively:

Claim 1 (Currently amended): A signal processing device which decodes a data stream which includes a first audio data and a second audio data sampled at different respective sampling frequencies of fs_1 and fs_2 , where $fs_1 < fs_2$, comprising:

a decoder for receiving and separating said data stream into said first audio data and said second audio data and for outputting said first audio data and said second audio data;

a filter for performing re-sampling upon said first audio data at the same sampling frequency fs_2 as that of said second audio data, and suppressing aliasing distortion due to said re-sampling, and for outputting said first audio data from said filter; and

a delay unit for delaying said second audio data by a delay period equal to a processing period due to said filter, and for outputting said second audio data concurrently with said first audio data;